Rule Number	Rule Text
R0000-002	The return type must be specified for each return in the return header.
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO".
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.
R0000-089	The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".
R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.
R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.

R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.
R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.
R0000-097	Tax Year in the Return Header must equal "2009" for processing year 2010 .
R0000-098	If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header.
R0000-099	If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, then PIN Type Code and Spouse Signature must have a value in the Return Header.
R0000-100	If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868" unless Practitioner PIN has a value in the Return Header.
R0000-101	If IRS Payment Record or IRS ES Payment Record is present, and Practitioner PIN has a value in the Return Header, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868 with Pactitioner PIN and EFW".
R0000-106	'TaxYear' specified in the Submission Manifest must match the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.
R0000-107	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.
R0000-108	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.
R0000-114	The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.
R0000-115	The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.
R0000-116	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then the value of State must equal "AA", "AE" or "AP".
R0000-117	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "DPO" OR "FPO".
R0000-118	If the first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then the 'OriginatorTypeCd' in the Return Header must be 'OnlineFiler'.
R0000-119	If the 'OriginatorTypeCd' in the Return Header is 'OnlineFiler', then the first two digits of the EFIN in the IRS Submission Manifest must be 10, 21, 32, 44 or 53.
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.
R0000-122	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.
R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.

R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.
R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.
R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.
R0000-670	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select Practitioner", then 'PractitionerPIN', 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI'or 'PrimaryPrYrPINOrElecFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.
R0000-671	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select Practitioner", and Spouse SSN in the Return Header has a value, then 'PractitionerPIN', 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.
R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.
R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.
R0000-681	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.
R0000-682	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.
R0000-697	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Practitioner", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Primary Signature Date and Jurat Disclosure Code must have a value in the Return Header.
R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Practitioner", and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.
R0000-699	If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : 'PrimaryPriorYearAGI', 'PrimaryPrYrPINOrElecFilingPIN', 'SpousePriorYearAGI', 'SpsPrYrPINOrElecFilingPIN'.
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.

R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.
R0000-928	Primary SSN in the Return Header must match the e-file database.
R0000-929	Spouse SSN in the Return Header must match the e-file database.